



ANNUAL FINANCIAL REPORT

Houston County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Houston County as of and for the year ended June 30, 2021.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21HoustonAFR.pdf>

RESULTS

Our report on the business-type activities and the Houston County Community Hospital Fund, a major enterprise fund, is adverse because the financial statements of the hospital were not available from other auditors at the date of this report. Our report on the governmental activities, the aggregate discretely presented component units, each major fund (except the Houston County Community Hospital Fund), and the aggregate remaining fund information is unmodified.

Our audit resulted in **one finding** and recommendation, which we have reviewed with Houston County management. The detailed finding is included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

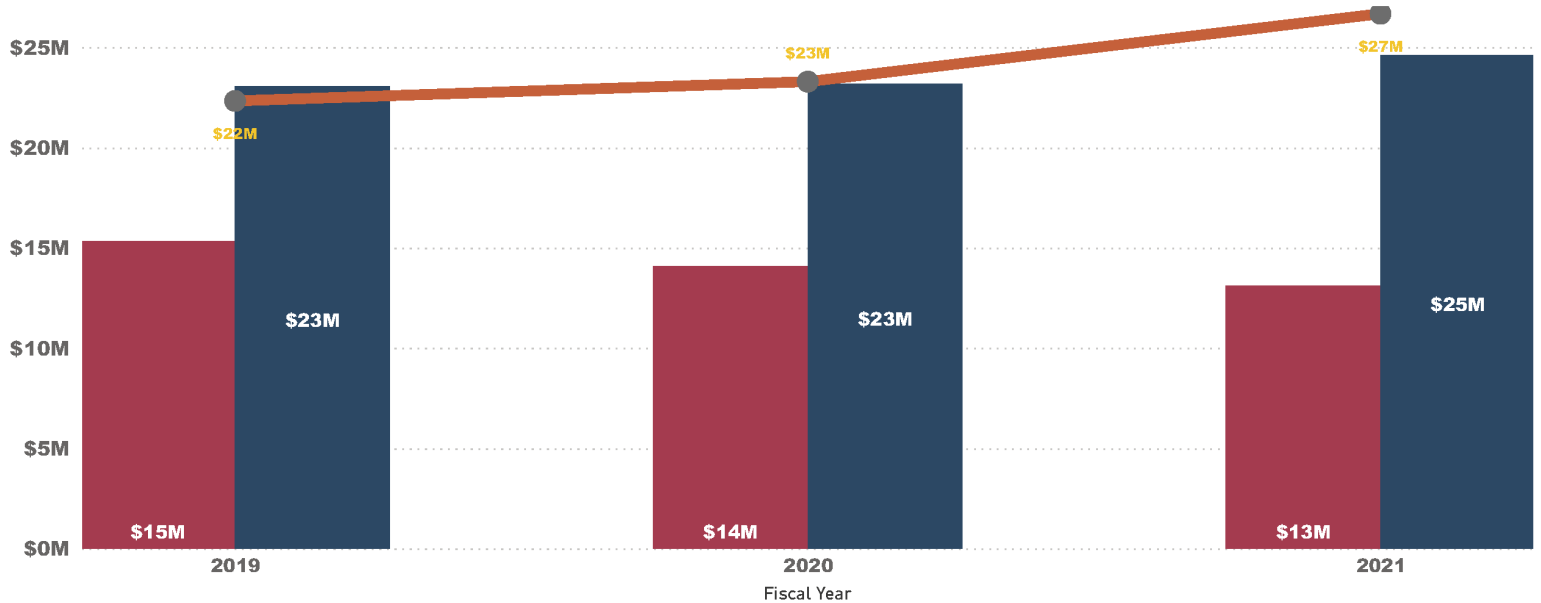
Houston County

- An investigation disclosed the former county mayor falsified unemployment documents resulting in two employees receiving unauthorized unemployment benefits of at least \$9,075.

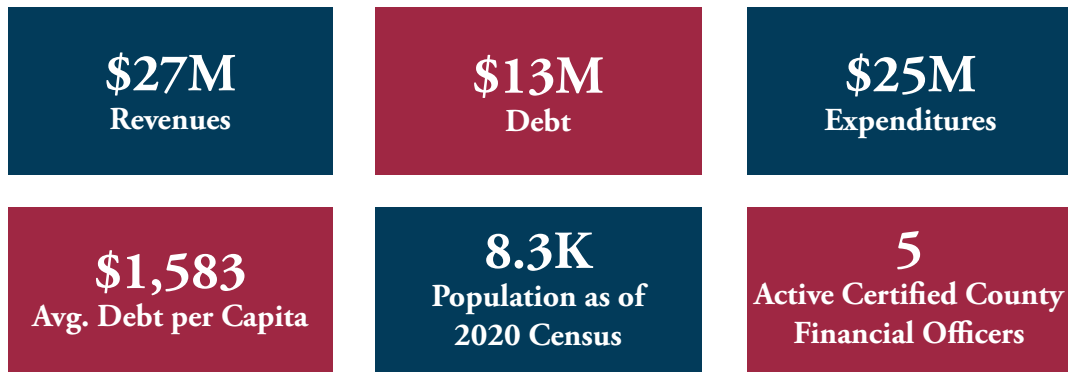
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



HOUSTON COUNTY DEMOGRAPHICS • FY 2021



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

